

United American Housing & Education
Foundation
Houston, TX

**Notice of Disposition of
Declaratory Judgment
Proceedings Under Section
7428**

Announcement 2010-72

This announcement serves notice to donors that on January 20, 2010, the United States Tax Court entered a stipulated decision that, effective January 1, 2002, the organization listed below is not qualified as an organization described in I.R.C. § 501(c)(3) and is not exempt from taxation under I.R.C. § 501(a).

Wasatch Homes Charitable Foundation
Draper, UT

**Notice of Disposition of
Declaratory Judgment
Proceedings Under Section
7428**

Announcement 2010-73

This announcement serves notice to donors that on November 21, 2008, the

United States Tax Court entered a stipulated decision that, effective January 1, 2007, the organization listed below is not recognized as an organization described in I.R.C. § 501(c)(3), is not exempt from taxation under I.R.C. § 501(a), and is not eligible to receive deductible charitable contributions as an organization described in I.R.C. § 170(c)(2).

Texas Reinvestment Corporation II
San Antonio, TX

**Section 7428(c) Validation
of Certain Contributions
Made During Pendency
of Declaratory Judgment
Proceedings**

Announcement 2010-74

This announcement serves notice to potential donors that the organization listed below has recently filed a timely declaratory judgment suit under section 7428 of the Code, challenging revocation of its status as an eligible donee under section 170(c)(2).

Protection under section 7428(c) of the Code begins on the date that the notice of revocation is published in the Internal Revenue Bulletin and ends on the date on which a court first determines that an

organization is not described in section 170(c)(2), as more particularly set forth in section 7428(c)(1).

In the case of individual contributors, the maximum amount of contributions protected during this period is limited to \$1,000.00, with a husband and wife being treated as one contributor. This protection is not extended to any individual who was responsible, in whole or in part, for the acts or omissions of the organizations that were the basis for the revocation.

This protection also applies (but without limitation as to amount) to organizations described in section 170(c)(2) which are exempt from tax under section 501(a). If the organization ultimately prevails in its declaratory judgment suit, deductibility of contributions would be subject to the normal limitations set forth under section 170.

Chadwell-Townsend Private Foundation
Bellbrook, OH

DPA Alliance Corporation
Provo, UT

Harbour Credit Counseling Services, Inc
Virginia Beach, VA

Nat Turner Legal Defense Fund
Garland, TX